

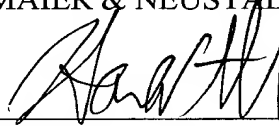
REMARKS

The rejection of Claim 24 under 35 U.S.C. § 101 as setting forth no steps for further processing, is respectfully traversed. The term "further processed", while broad, is still a step, since it connotes that the polyvinyl alcohol film is worked on in order to make a polarization film. Nevertheless, the issue is moot, in view of the above-discussed amendment. Accordingly, it is respectfully requested that the rejection be withdrawn.

Applicants gratefully acknowledge the Examiner's allowance of Claims 20-23. Nevertheless, Applicants respectfully submit that all the presently pending claims are in condition for allowance. Accordingly, the Examiner is respectfully requested to pass this application to issue.

Respectfully submitted,

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